

ATTORNEYS AT LAW

Docket No.: 292089US0PCT

COMMISSIONER FOR PATENTS ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/581,972

Applicants: Takayuki SAKAKIBARA, et al.

Filing Date: December 26, 2006

For: SPRING WITH HIGH DURABILITY AND METHOD OF COATING

THE SAME

Group Art Unit: 1792

Examiner: WALTERS JR, ROBERT S.

SIR:

Attached hereto for filing are the following papers:

AMENDMENT - 8 PGS.

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of \$0.00 to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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